

Exhibit O

ESTIMATION OF GENERAL UNSECURED CLAIMS POOL

#	Category	Asserted Amount	Estimated Value	Adjusted	Estimated Value
			(Low)	Estimated Value	(High)
General Unsecured Claims					
1	PPOA	2,779,645,677	65,613,535	462,289,328	858,965,120
2	Master Claim - UTIER Damages	1,205,492,250	-	-	-
3	Master Claim - UTIER Grievances	1,124,524,226	193,879,148	229,129,148	264,379,148
4	Litigation (w/o Vitol)	543,590,333	8,575,646	27,244,485	45,913,324
5	UITICE Litigation	224,900,000	-	11,245,000	224,900,000
6	Employee	14,834,448	2,595,909	8,715,179	14,834,448
7	Contract	12,074,869	12,074,869	12,074,869	12,074,869
8	Judgment/Settlement	6,850,955	6,850,955	6,850,955	6,850,955
9	UITICE Arbitration Awards	5,673,022	5,673,022	5,673,022	5,673,022
10	Trade	5,538,878	5,538,878	5,538,878	5,538,878
11	Master Claim - UEPI	3,711,794	3,711,794	3,711,794	3,711,794
12	Lease	530,128	530,128	530,128	530,128
Total General Unsecured Claims		5,927,366,580	305,043,885	773,002,786	1,443,371,686